		- 3	-					
	ACCOUNT TITLE	ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET		13
		DEBIT	CREDIT	DEST	CREDIT	DESIT	CREDIT	
4	Cash					189800		1
	Accts. Rec.—Sandra Rohe					9500		3
2	Supplies		(4) 3 2 0 0 00			65000		3
	Prepaid Insurance		@ 40000			1 20 0 00		14
3	Accts. Pay.—Corner Garage						5800	
ě	Accts. Pay.—Broadway Gas						11000	(6
7	Accts. Pay.—Esko Repair						21500	7
1	Ryo Morrison, Capital						400000	1
2	Ryo Morrison, Drawing					10000	13 (6) (4)	()
10	Income Summary							10
ij	Sales-Lawn Care				490000			Ű.
H	Sales—Shrub Care				250000			12.
19	Advertising Expense			39000				13
14	Insurance Expense	(b) 40000		40000				14.
13	Miscellaneous Expense			55000				13
10	Rent Expense			330000				10
17	Supplies Expense	<sup>(4)</sup> 3 2 0 0 00		3 2 0 0 00				17
19	CONTRACTOR CONTRACTOR	360000	360000	784000	740000	394300	438300	10
10	Net Loss				4 4 0 00	44000		11
20	13333.03			784000	784000	438300	438300	be
21								11
			1000	100			0.0	18

# 8 5 Challenge Problem P 223 Answers Accounting

**Chao Zhang** 

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